

**Montana Department of Revenue**  
**Industrial Property Appeals**  
as of **1/13/2017**

<b>Company</b>	<b>Industry</b>	<b>Tax Year</b>	<b>Total Taxes</b>	<b>Protest %</b>	<b>Protested Taxes</b>	<b>Local Government Portion of Protest</b>	<b>State Government Portion of Protest</b>
CHS Refinery - Billings MT	Oil Refineries	2014	13,650,054	59%	8,099,942	6,680,765	1,419,177
CHS Refinery - Billings MT	Oil Refineries	2015	10,760,913	57%	6,124,270	4,826,914	1,297,356
CHS Refinery - Billings MT	Oil Refineries	2016	11,148,887	60%	6,707,106	5,290,860	1,416,246
<b>CHS Refinery - Billings MT Total</b>			<b>35,559,854</b>		<b>20,931,318</b>	<b>16,798,539</b>	<b>4,132,779</b>
Phillips 66 Refinery - Billings MT	Oil Refineries	2016	9,731,643		-	-	-
<b>Phillips 66 Refinery - Billings MT Total</b>			<b>9,731,643</b>	31%	<b>2,993,280</b>	<b>2,462,108</b>	<b>531,172</b>
<b>Grand Total - Industrial Property</b>			<b>45,291,498</b>		<b>23,924,598</b>	<b>19,260,647</b>	<b>4,663,951</b>